

§190. Effect of repeal

The repeal of an Act or resolve, or part thereof, imposing a tax or taxes shall have no effect upon the reporting, collecting or refunding of taxes accrued to the date of that repeal. The procedures relating to the reporting, collecting or refunding of taxes in effect at the date of the repeal shall remain in full force and effect until the liabilities incurred pursuant to the Act or resolve, or part thereof, are satisfied. [PL 1981, c. 364, §17 (NEW).]

SECTION HISTORY

PL 1981, c. 364, §17 (NEW).

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